

must identify each recipient by name, CBP identification number and address and must specify the date on which the documentation was provided; and

(4) A written statement indicating whether or not any person has filed a protest or a petition or request for reliquidation relating to the good under any provision of law; and if any such protest or petition or request for reliquidation has been filed, the statement must identify the protest, petition or request by number and date.

§ 10.442 CBP processing procedures.

(a) *Status determination.* After receipt of a post-importation claim under § 10.441 of this part, the port director will determine whether the entry covering the good has been liquidated and, if liquidation has taken place, whether the liquidation has become final.

(b) *Pending protest, petition or request for reliquidation or judicial review.* If the port director determines that any protest or any petition or request for reliquidation relating to the good has not been finally decided, the port director will suspend action on the claim filed under this subpart until the decision on the protest, petition or request becomes final. If a summons involving the tariff classification or dutiability of the good is filed in the Court of International Trade, the port director will suspend action on the claim filed under this subpart until judicial review has been completed.

(c) *Allowance of claim—(1) Unliquidated entry.* If the port director determines that a claim for a refund filed under this subpart should be allowed and the entry covering the good has not been liquidated, the port director will take into account the claim for refund under this subpart in connection with the liquidation of the entry.

(2) *Liquidated entry.* If the port director determines that a claim for a refund filed under this subpart should be allowed and the entry covering the good has been liquidated, whether or not the liquidation has become final, the entry must be reliquidated in order to effect a refund of duties pursuant to this subpart. If the entry is otherwise to be reliquidated based on administrative review of a protest or petition for reliquidation or as a result of judicial

review, the port director will reliquidate the entry taking into account the claim for refund under this subpart.

(d) *Denial of claim—(1) General.* The port director may deny a claim for a refund filed under § 10.441 of this part if the claim was not filed timely, if the importer has not complied with the requirements of § 10.441 of this part, if the certification submitted under § 10.441(b)(2) of this part cannot be accepted as valid (see § 10.413 of this part), or if, following initiation of an origin verification under § 10.470 of this part, the port director determines either that the imported good did not qualify as an originating good at the time of importation or that a basis exists upon which preferential tariff treatment may be denied under § 10.470 of this part.

(2) *Unliquidated entry.* If the port director determines that a claim for a refund filed under this subpart should be denied and the entry covering the good has not been liquidated, the port director will deny the claim in connection with the liquidation of the entry, and written notice of the denial and the reason for the denial will be given to the importer.

(3) *Liquidated entry.* If the port director determines that a claim for a refund filed under this subpart should be denied and the entry covering the good has been liquidated, whether or not the liquidation has become final, the claim may be denied without reliquidation of the entry. If the entry is otherwise to be reliquidated based on administrative review of a protest or petition for reliquidation or as a result of judicial review, such reliquidation may include denial of the claim filed under this subpart. In either case, the port director will give written notice of the denial and the reason for the denial to the importer.

RULES OF ORIGIN

§ 10.450 Definitions.

For purposes of §§ 10.450 through 10.463:

(a) *Adjusted value.* “Adjusted value” means the value determined in accordance with Articles 1 through 8, Article